

**USACM Trust
The Gardens, LLC – Time Share Loan
Multiple Loan Claims**

Claim	Date Claim was Filed	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In The Gardens, LLC Timeshare Loan
10725-02155	1/12/2007	Toby Gunning	7245 Brockway Court Reno, NV 89523	\$291,199.86	\$50,000.00
10725-00500	10/9/2006	Everett H. Johnston Family Trust Dtd 1/24/90	c/o Everett H. Johnston Trustee P.O. Box 3605 Incline Village, NV 89450-3605	\$668,305.12	\$68,305.12
10725-02217	1/12/2007	Randy Sanchez IRA	5713 N. White Sands Road Reno, NV 89511	\$694,063.90	\$75,000.00
10725-00947	11/2/2007	Evalyn C. Taylor Separate Prop Trust Dated 2/17/87	c/o Evalyn C. Taylor Trustee 1908 Rolling Dunes Court Las Vegas, NV 89117-6916	\$249,788.86	\$50,763.89

EXHIBIT A

272606.1